

**Delaware Division of Corporations  
401 Federal Street – Suite 4  
Dover, DE 19901  
Ph: 302-739-3073**

**Certificate of Incorporation  
for Exempt Corporation**

Dear Sir or Madam:

Attached please find a form for a Certificate of Incorporation for an Exempt Corporation to be filed in accordance with Sections 102 and 391 (j) of the General Corporation Law of the State of Delaware. The fee to file the Certificate is \$109.00. If your document is more than 1 page, please include \$9.00 for each additional page. You will receive a stamped “Filed” copy of the submitted document. A certified copy may be requested for an additional \$50. Expedited services are available. Please contact our office concerning these fees or you may consult our fee chart at [corp.delaware.gov](http://corp.delaware.gov). Checks should be made payable to “Delaware Secretary of State”.

In order to file as an exempt corporation, you must meet the requirements of § 501(b) as follows: “...the term “exempt corporation” shall be defined as any corporation organized under Chapter 1 of Title 8 that:

- 1) is exempt from taxation under § 501(c) of the United States Internal Revenue Code or any similar provisions of the Internal Revenue Code, or any successor provisions;
- 2) qualifies as a civic organization under § 8110(a)(1) of Title 9 or § 6840(4) of Title 16;
- 3) qualifies as a charitable/fraternal organization under § 2593(1) of Title 6;
- 4) is listed in § 8106(a) of Title 9;
- 5) is organized primarily or exclusively for religious or charitable purposes; or
- 6) (i) is organized not for profit; and (ii) no part of its net earnings inures to the benefit of any member or individual.”

If you intend to apply to the IRS for recognition of federal tax-exempt status as a charitable organization under section 501(c)(3) of the Internal Revenue Code, your articles of incorporation must contain certain provisions. To learn about the general requirements for federal tax-exempt status, visit [www.irs.gov/charities](http://www.irs.gov/charities).

An Annual Report must be filed by the corporation by March 1 of each year following the calendar year in which their Certificate of Incorporation becomes effective. The fee to file the Annual Report is \$25. Please contact the Franchise Tax Section with any questions regarding the filing of the Annual Report.

For the convenience of processing your order in a timely manner, please include a cover letter with your name, address and telephone/fax number to enable us to contact you if necessary. Please make sure you thoroughly complete all information requested on this form. It is important that the execution be legible, we request that you print or type the name of the person signing under the signature line.

Thank you for choosing Delaware as your corporate home. Should you require further assistance in this or any other matter, please don’t hesitate to call us at (302) 739-3073.

Sincerely,  
Department of State  
Division of Corporations

## Special Instructions – Certificate of Incorporation for Exempt Corporation

*This form is to be used as a Template only. The following instructions will help you in correctly completing your Incorporation Certificate. The instructions will be numbered to correspond with the article it is referencing.*

- 1. The name of the corporation exactly as you wish it to appear in our records. Please visit our website to verify the availability of the name.*
- 2. List the name and address of the registered agent located in Delaware you are appointing to accept service of process for the corporation.*
- 3. If the company is an exempt non-profit corporation, please put that verbiage in this article. Please note that the U.S. Internal Revenue Service (IRS) requires specific verbiage be in the Certificate of Incorporation when applying for tax-exempt status with the Federal Government. Please contact the IRS at 1-877-829-5500 (toll-free number) or visit [www.irs.gov/charities](http://www.irs.gov/charities) to obtain their requirements. Additional information and resources can be found at <https://www.stayexempt.irs.gov/Resource-Library>.*
- 4. No action required.*
- 5. List the conditions of membership for the corporation. If the conditions of the membership shall be stated in the by-laws, please state that fact in this article.*
- 6. List the name and mailing address of the Incorporator for the corporation. Please note that the corporation itself cannot be the Incorporator.*

**Execution Block** - *The document must be signed by the Incorporator listed in Article 6 of the document pursuant to Section 103 of Title 8. The name of the person must be typed or written legibly underneath the signature.*

*This form contains information required by statute; if you need to add additional information permitted by statute you may draft a new document. Please feel free to call our office at 302-739-3073 for assistance in completing this form or visit our website at [corp.delaware.gov](http://corp.delaware.gov).*

*Sincerely,  
Delaware Division of Corporations*

## TAX-EXEMPT CORPORATIONS

*The Delaware Division of Corporations only requires a statement indicating that you are a non-profit corporation however the Internal Revenue Service (IRS) has additional requirements. If you are filing a non-profit corporation, **please** contact the Internal Revenue Service for their requirements. In most cases, this federal agency requires certain language (501 c 3) be included in the Certificate of Incorporation. If this wording is not present when you apply to the IRS for the tax-exempt status, they will possibly reject it and you may have to file another document to correct this and pay additional fees. The sample form our Division provides does not allow space to include this language so you will have to use our form as a guideline and draw up your own Certificate of Incorporation and insert the IRS language. The Delaware Division of Corporations encourages you to contact the IRS at 1-877-829-5500 (toll-free number) or on-line at [www.irs.gov/charities](http://www.irs.gov/charities) and file your documents accordingly.*

STATE OF DELAWARE  
CERTIFICATE OF INCORPORATION  
A NON-STOCK CORPORATION

The undersigned Incorporator hereby certifies as follows:

1. The name of the Corporation is \_\_\_\_\_  
\_\_\_\_\_.
2. The Registered Office of the corporation in the State of Delaware is located at \_\_\_\_\_ (street),  
in the City of \_\_\_\_\_, County of \_\_\_\_\_  
Zip Code \_\_\_\_\_. The name of the Registered Agent at such address upon  
whom process against this corporation may be served is \_\_\_\_\_  
\_\_\_\_\_.
3. The purpose of the corporation is to engage in any lawful act or activity for which  
corporations may be organized under the General Corporation Law of Delaware. (If the  
Corporation is to be a nonprofit corporation, please add: "This Corporation shall be a  
nonprofit corporation.") \_\_\_\_\_  
\_\_\_\_\_.
4. The corporation shall not have any capital stock.
5. The conditions of membership are \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.
6. The name and mailing address of the incorporator are as follows:  
Name \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
\_\_\_\_\_ Zip Code \_\_\_\_\_

By: \_\_\_\_\_  
Incorporator

Name: \_\_\_\_\_  
Print or Type